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UNITED STATES INTERNAL REVENUE SERVICE, and Revenue Agent JAMES RENO

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

PATRICIA H. DILLINGHAM,

Petitioner,

v.

UNITED STATES INTERNAL REVENUE
SERVICE, Revenue Agent JAMES RENO,
and BUTTE COMMUNITY BANK,

Respondents;

UNITED STATES OF AMERICA and
Revenue Agent JAMES RENO,

Cross-Petitioners,

v.

BUTTE COMMUNITY BANK,

Cross-Respondent.

MISC. S-05-45-GEB/PAN-PS

**ORDER ADOPTING MAGISTRATE
JUDGE'S FINDINGS AND
RECOMMENDATIONS,
DISMISSING PETITION TO QUASH
AND ENFORCING I.R.S. SUMMONS**

Taxpayer: Patricia H. Dillingham

Patricia H. Dillingham sues the Internal Revenue Service ("IRS"), Revenue Agent James Reno, and Butte Community Bank, seeking to quash an IRS administrative summons. The United States of America and Revenue Agent Reno cross-petition for enforcement of the summons. U.S. Magistrate Judge Peter A. Nowinski filed Findings and Recommendations on April 25, 2005. Ms. Dillingham filed timely objections on May 5, 2005. The matter is before me on Judge Nowinski's Findings and Recommendations for final disposition.

1 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and Local
2 Rule 72-304. I am satisfied that the Magistrate Judge's findings and recommendations are
3 supported by the record and by proper analysis; that the petition to quash should be dismissed
4 for lack of subject matter jurisdiction for failure to fulfill the statutory requisites for petitions
5 to quash, see I.R.C. § 7609(b)(2)(B); and that the requested summons enforcement should be
6 granted.

7 Accordingly, it is hereby ORDERED as follows:

8 1. The Magistrate Judge's Findings and Recommendations Re: Petitions to Quash IRS
9 Summonses, and Tax Summons Enforcement, filed April 25, 2005, are ADOPTED IN FULL.

10 2. The Petition to Quash Summons filed by petitioner Patricia H. Dillingham is
11 DISMISSED for lack of subject matter jurisdiction.

12 3. The summons issued to cross-respondent, Butte Community Bank, is ENFORCED.

13 4. Cross-respondent, Butte Community Bank, is ORDERED to appear at 1395
14 Ridgewood Drive, #200, Chico, California, before Revenue Agent James P. Reno, or his
15 designated representative, within twenty-one days of the date of the filing of this order, or at
16 an alternate time and date to be set by Revenue Agent Reno, then and there to be sworn, to
17 give testimony, and to produce for examining and copying the books, checks, records, papers
18 and other data demanded by the summons, the examination to continue from day to day until
19 completed.

20 It is SO ORDERED.

21 Dated: May 18, 2005

22 /s/ Garland E. Burrell, Jr.
23 GARLAND E. BURRELL, JR.
24 United States District Judge
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